

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Machado Analyst: Kristina North Bill Number: AB 1733

Related Bills: See previous analyses Telephone: 845-6978 Amended Date: 5/22/98

Attorney: Doug Bramhall

Sponsor:

SUBJECT: D.A.R.E. California Drug Abuse Resistance Education Fund/Extends Repeal

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO _____.

☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED FEBRUARY 2, AND AMENDED MARCH 18, 1998, STILL APPLIES.

☒ OTHER - See comments below.

SUMMARY OF BILL

Under the Administration of Franchise and Income Tax Law, this bill would extend the operation of the Drug Abuse Resistance Education (D.A.R.E.) Fund to January 1, 2004.

SUMMARY OF AMENDMENT

The March 22, 1998, amendment would require that, beginning in taxable year 1999, the contributions to the D.A.R.E. Fund meet a minimum contribution test to remain on the return.

The March 22, 1998, amendment made a minor technical change from contribution "amount" to "amounts."

Except for the above changes, the remainder of the department's analyses of the bill as introduced February 2, 1998, and as amended March 18, 1998, still applies.

Board Position:

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<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Department/Legislative Director

Date

Johnnie Lou Rosas

6/16/98